

Exhibit A

September 27, 2017

Invoice 32038157
Tax ID 41-0244008

Deborah J. Caruso
Rubin & Levin, P.C.
135 N. Pennsylvania Street, Suite 1400
Indianapolis, IN 46204

Invoice Summary

Client

Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.

Matter

Pension Plan Administration

FaegreBD File

511089.000003

For professional services rendered and disbursements incurred through August 31, 2017

Services	7,545.00
Invoice Total	\$ 7,545.00

Due and Payable Upon Receipt
Thank You

September 27, 2017

Invoice

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For professional services rendered and disbursements incurred through August 31, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
08/02/17	G.L. Skolnik	0.20	134.00	Conference with D. Hinshaw regarding review of NOPBs templates
08/02/17	G.L. Skolnik	0.90	603.00	Review NOPB templates
08/03/17	D.L. Hinshaw	0.40	220.00	Telephone call with ESI pension plan termination team to discuss NOPBs
08/03/17	G.L. Skolnik	0.90	603.00	Revise NOBPs and circulate same among pension plan termination team with comments
08/03/17	G.L. Skolnik	0.50	335.00	Status call with pension plan termination team regarding pension plan termination and related issues
08/17/17	G.L. Skolnik	0.70	469.00	Teleconference with B. Fletcher, D. Caruso, N. Balassi and A. Hart regarding status of pension plan termination project
08/17/17	G.L. Skolnik	0.10	67.00	Correspond with B. Fletcher and D. Caruso regarding annuity placement service selection
08/18/17	G.L. Skolnik	0.10	67.00	Correspond with A. Hart and D. Hinshaw regarding NOPB review
08/21/17	D.L. Hinshaw	2.00	1,100.00	Review, revision and comment on NOPBs for pension plan
08/29/17	G.L. Skolnik	0.10	67.00	Correspond with D. Caruso and B. Fletcher regarding annuity placement service provider selection for ESI Pension Plan
08/30/17	G.L. Skolnik	0.40	268.00	Teleconference with D. Caruso, J. Hoard and B. Fletcher regarding selection of annuity placement services provider for ESI Pension Plan
08/30/17	G.L. Skolnik	0.40	268.00	Follow-up correspondence with A. Hart and J. Hoard regarding discussion of annuity placement services in 8/31 status call

Date	Name	Hours	\$ Value	Description
08/30/17	G.L. Skolnik	0.10	67.00	Conference with D. Hinshaw regarding NOPB question raised by Aon Hewitt
08/30/17	G.L. Skolnik	0.10	67.00	Review correspondence from ESI Pension Center regarding disability retirement claim
08/30/17	G.L. Skolnik	0.40	268.00	Review annuity placement provider proposals in advance of selection meeting
08/31/17	D.L. Hinshaw	3.40	1,870.00	Review and comment on NOPBs for group of pension plan participants; conference to discuss same with AON
08/31/17	G.L. Skolnik	0.60	402.00	Address questions relating to NOPBs
08/31/17	G.L. Skolnik	1.00	670.00	Plan termination project status call, including discussion with S. Shepard regarding annuity placement services
Total Hours		12.30		

Total Services \$ 7,545.00

Invoice Total \$ 7,545.00

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	6.50	670.00	4,355.00
D.L. Hinshaw	5.80	550.00	3,190.00
Total	12.30		\$ 7,545.00

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Invoice Summary

Client	Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.
Matter	401k Plan Administration
FaegreBD File	511089.000004

For professional services rendered and disbursements incurred through August 31, 2017

Services	1,170.00
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Invoice Total	\$ <u>1,170.00</u>
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Due and Payable Upon Receipt
Thank You

September 27, 2017

Invoice

Tax ID

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41-0244008

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Invoice Detail

Client

Matter

FaegreBD File

Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.

401k Plan Administration

511089.000004

For professional services rendered and disbursements incurred through August 31, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
08/03/17	S.B. Herendeen	0.20	55.00	Email messages with and telephone call from A. Blane-Vaughn regarding duplicate Transamerica checks
08/03/17	G.L. Skolnik	0.20	134.00	Correspond with B. Fletcher regarding 401(k) plan beneficiary issues
08/08/17	S.B. Herendeen	0.40	110.00	Draft letter to B. Fletcher at Katz, Sapper & Miller returning duplicate check on behalf of G. Skolnik following consultation with J. Jaffe
08/09/17	G.L. Skolnik	0.80	536.00	Correspond with B. Fletcher regarding beneficiary issues relating to deceased participants Dixon, Boch & West
08/14/17	G.L. Skolnik	0.20	134.00	Correspond with B. Fletcher and D. Caruso regarding response to P. Safford letter about 401(k) plan benefit
08/31/17	G.L. Skolnik	0.30	201.00	Correspond with D. Caruso and B. Fletcher regarding 2017 required minimum distributions and termination dates
Total Hours		2.10		
Total Services			\$	1,170.00
Invoice Total			\$	1,170.00

Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	1.50	670.00	1,005.00
S.B. Herendeen	0.60	275.00	165.00
Total	2.10		<u>\$ 1,170.00</u>

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Invoice32038159
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Invoice Summary

ClientDeborah J. Caruso, Chapter 7 Trustee of ITT Educational
Services, Inc.

MatterDOL Investigations

FaegreBD File511089.000005

For professional services rendered and disbursements incurred through August 31, 2017

Services	536.00
Invoice Total	\$ 536.00

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MatterDOL Investigations

FaegreBD File511089.000005

For professional services rendered and disbursements incurred through August 31, 2017

Professional Services

Date	Name	Hours	\$ Value	Description
08/03/17	G.L. Skolnik	0.30	201.00	Correspond with DOL examiner S. Nguyen regarding pension plan termination question
08/21/17	G.L. Skolnik	0.20	134.00	Review DOL preliminary findings in pension plan investigation
08/25/17	G.L. Skolnik	0.30	201.00	Correspond with s. Nguyen of DOL regarding fidelity bond endorsement
Total Hours		0.80		
Total Services			\$	536.00
Invoice Total			\$	536.00